SYSTEM MANAGEMENT GUIDE

FAS TRANSACTION CODE DEVELOPMENT

One of the key features of FAS is the use of Transaction Codes to identify individual accounting events. These Transaction Codes and the corresponding entries in the Transaction Code Decision Table provide us with substantial flexibility in determining how accounting events are recorded in the FAS Property File

This chapter reviews the features provided by the use of Transaction Codes, the procedures for developing them, and the relationship of the Transaction Code Decision Table to other FAS tables. Topics detailed in this chapter are:

- Features of the Transaction Code Decision Table

- Transaction Development Procedures

- Transaction Code Decision Table Coding Instructions

  - File Key
  - Edit Indicators
  - Key Processing Information
  - Generated Transaction Codes
  - File Postings
  - Relationship to Other Tables

FEATURES OF THE TRANSACTION CODE DECISION TABLE

Large, automated accounting systems are normally controlled through logic incorporated into the system's software. When modifications to the way the system records accounting activity are required, a significant amount of programming resources are normally required to make the necessary software changes. In FAS the majority of the processing logic is contained in tables, including the generated transactions, general ledger accounts and GFAAG fund is determined in the Transaction Code Decision Table. Most of these tables, including the Transaction Code Decision Table are centrally maintained by SCO.

The FAS Transaction Code Decision (TD) Table performs the following key system functions:

- Identifies the data element coding and editing requirements of each asset event;

- Specifies how the transaction will be posted to the STARS financial files.

TRANSACTION DEVELOPMENT PROCEDURES

The majority of the Transaction Code development process occurs with the initial installation of FAS 2.0. During this installation period the following procedures are performed:

- Define the accounting events and FAS Property File impact of editing requirements of each event.

- Identify the appropriate Release Approval Level for the Transaction Code

- Document all standard accounting events by functional area using " T " accounts;

- Code Transaction Code Decision Table Maintenance Forms;

- Perform at least two levels of review prior to entering the codes in FAS;

- Add the Transaction Code to the FD66 Operator Class Subtable, as appropriate;

- Test the functioning of the codes by entering them in a test version of the system and posting transactions, process through an IEU(s) depending on the number of generations of other TC(s).

- Enter the codes into the production version of the system and make available for usage; and

- Have a second person review the production entries and sign off on the changes

- Closely monitor the system and file balances during the initial usage of the codes.

A similar process should be performed at any time maintenance to the table occurs.

TRANSACTION CODE DEVELOPMENT CHECKLIST

		Yes	No
1)	Are new General Ledger Accounts required to achieve the desired accounting treatment? If so has the General Ledger Account file support listing been updated?	___	___
2)	Has the new accounting event been incorporated into " T " accounts?	___	___
3)	Have comments been prepared and coded in the D50 Descriptor Table?	___	___
4)	Has the D66 Operator Class Table been updated to provide security clearance to those operators who will be using the Transaction Code?	___	___
5)	Has the Transaction Code been recorded in the test system and tested as to impact?	___	___
6)	Is an individual assigned to review the impact of the new Transaction Code during its initial period of use? (This may be accomplished through the File Reconciliation Report, by reviewing standard reports, or through ad hoc.)	___	___
7)	Have those individuals or agencies that will be using the new transaction been notified that it is available?	___	___

TRANSACTION CODE DECISION TABLE CODING INSTRUCTIONS

The Transaction Code Decision Table provides you with substantial flexibility in defining how accounting events are to be recorded in FAS and STARS. The table consists of several distinct segments including the key, general ledger account segment, the edit indicators segment, a file posting segment, and a segment containing key processing information. Each of these segments is described in the paragraphs which follow. The specific instructions for coding each of the data elements in the table maintenance form are included as Exhibit III-2.

CONTROL KEY

The Transaction Code Decision Table control key consists of the three digit Transaction Code. The key is important in considering the sequencing and availability of adding the new Transaction Code in the Operator Class Descriptor Table. Transactions generated in STARS through FAS should be in the 8AA – 899 range.

TYPES OF TRANSACTIONS

- User-Input

    - Acquisitions
    - Dispositions
    - Adjustments

- System Generated Transactions

    - Depreciation
    - Gains / Losses on Disposition

EDIT INDICATORS

The edit indicators segment of the table is used to specify the data element coding requirement of the individual transactions. The potential values of the indicators are:

I – The data element must be coded on input.

R – The data element is required on the transaction, however it may either be coded on input or looked up based on one of the other data elements recorded on input.

N – The data element is not allowed to be present on the transaction.

Blank – The data element is optional and may be coded on input, looked-up, or left blank.

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The following is a list of the data elements and the typical edit indicator flag, for the different types of transactions:

AGY SFX – Agency Suffix is an informational field that may be used by agencies for indexing assets.

- Acquisitions – Optional
- Dispositions – Optional
- Adjustments – Optional
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

LOCAT 1 – Location 1 is a data element used by Risk Management and agencies to record where an asset is located and by Risk Management for insurance purposes.

- Acquisitions – Required
- Dispositions – Optional
- Adjustments – Optional
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

PROP NO – Property Number is the State tag number or other unique identifier for each asset. The property number is part of the key to the majority of FAS files and should **always be required**.

COMP NO – Component Number is part of the key to the majority of FAS files and should **always be required**.

QTY – Quantity is an information field typically used with real property for description purposes, such as how many acres, square feet, etc.

- Acquisitions – Optional
- Dispositions – Optional
- Adjustments – Optional
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

QTY UNT – Quantity Unit is an information field used to delineate what type of unit. the quantity measures (i.e. ACRE, SQFT, etc.).

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CLS CD – Class Code is a table driven field used to determine which general ledger asset account should be impacted by transactions against the property.

- Acquisitions   – Required
- Dispositions   – Not Allowed
- Adjustments   – Optional (there are edits to ensure that the class code change remains with the same major asset class.)
- Depreciation   – Not Allowed
- Gains / Losses – Not Allowed

CLS SFX – Class Suffix is a table driven field used for the agency to further detail the class codes.

- Acquisitions   – Optional
- Dispositions   – Optional
- Adjustments   – Optional
- Depreciation   – Not Allowed
- Gains / Losses – Not Allowed

INS IND – The **Insurance Indicator** is a table driven field used by Risk Management and the agencies to identify if an asset is to be insured, and the type of coverage.

- Acquisitions   – Required
- Dispositions   – Not Allowed
- Adjustments   – Optional
- Depreciation   – Not Allowed
- Gains / Losses – Not Allowed

CAP IND – The **Capital Indicator** is used to indicate if an asset is capitalized.

- Acquisitions   – Required
- Dispositions   – Not Allowed
- Adjustments   – Not Allowed
- Depreciation   – Not Allowed
- Gains / Losses – Not Allowed

COND CD – Condition Code is an information field used by agencies to record the general condition of the asset.

- Acquisitions   – Required
- Dispositions   – Not Allowed
- Adjustments   – Optional
- Depreciation   – Not Allowed

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- Gains / Losses – Not Allowed

U LIFE – Useful Life is a field used to calculate depreciation. It is usually looked up from the FD02 table.

- Acquisitions – Required
- Dispositions – Not Allowed
- Adjustments – Optional
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

FUND – The **Fund** indicator is a table driven field used with interface to STARS and CAFR reporting.

- Acquisitions – Required
- Dispositions – Not Allowed
- Adjustments – Most Often Not Allowed, with exceptions
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

FUND DT – Fund Detail is a table driven field used with interface to STARS.

- Acquisitions – Required
- Dispositions – Not Allowed
- Adjustments – Most Often Not Allowed, with exceptions
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

ACQ MTH – Acquisition Method is a table driven field used to record the original method used to acquire the asset.

- Acquisitions – Required
- Dispositions – Not Allowed
- Adjustments – Not Allowed
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

ST MTH – **State Depreciation Method**

- Acquisitions – Required
- Dispositions – Not Allowed
- Adjustments – Optional
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

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AGY MTH – **Agency Depreciation Method**

- Acquisitions – Required
- Dispositions – Not Allowed
- Adjustments – Optional
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

ADT DT – The **Acquisition, Disposition, Transaction Date** indicator is a field, often looked up from the reference record. It is necessary for any transaction impacting the history file. Therefore, it is required for all transactions.

DEPR DT – Depreciation Date is a field used to indicate the transaction date of a depreciation expense and to populate the last depreciation date on the property file.

- Acquisitions – Not Allowed, Optional on the TCs that would be used for manual depreciation
- Dispositions – Not Allowed
- Adjustments – Not Allowed
- Depreciation – Required
- Gains / Losses – Not Allowed

ADT AMT – The **ADT Amount** field is used for the Acquisition, Disposition, or Transaction Amount. It is required on most financial transactions other than depreciation.

- Acquisitions – Required
- Dispositions – Required
- Adjustments – Varies, depending on Adjustment
- Depreciation – Not Allowed
- Gains / Losses – Required

ST DPR – The **State Depreciation Amount** is used for the Statewide Depreciation Method. Typically, depreciation transactions will be system generated. It is required for any transactions that are expensing depreciation or removing accumulated depreciation.

AGY DPR – The **Agency Depreciation Amount** is used for the Agency Depreciation Method. Agencies have the option to use a different depreciation method, or capitalization threshold, thereby having different depreciation amounts. Typically, depreciation transactions will be system generated. It is required for any transactions that are expensing depreciation or removing accumulated depreciation.

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REP VL - Replacement Value is the field used to record the cost to replace the asset, and is used for insurance purposes.

- Acquisitions – Required
- Dispositions – Not Allowed
- Changes – Specific change transaction codes are set up to handle mass increase /decrease to the replacement value for inflationary adjustments, etc.
- Adjustments – Varies, depending on Adjustment
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

REF PRP – Reference Property Number is the field containing the property number entered in STARS and passed to the FAS Hold File. It is typically required for all transactions processed through STARS and all system generated transactions. It is typically optional for all transactions input directly in FAS.

REF CMP – Reference Component Number is the field containing the component number entered in STARS and passed to the FAS Hold File. It is typically required for all transactions processed through STARS and all system generated transactions. It is typically optional for all transactions input directly in FAS.

RESP NM – Responsible Last Name is a table driven field that is recommended to track inventory responsibility. The field is typically optional for all transactions that are input, and is not allowed for system generated transactions.

RM BILL – Risk Management Bill Code is a table driven field that is required for data download to Risk Management. Agencies have the option of letting the field default to 1000, or they may choose to set up cost center codes for the insurance billing process.

CDOC – Current Document Number is a field that is transferred over from STARS. Agencies can use the field to tie back a property record to the original purchase transaction in STARS.

- Acquisitions – Optional
- Dispositions – Optional
- Changes – Optional
- Adjustments – Varies, depending on Adjustment
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

DISP MD – Disposition Method is a table driven field used to record the method that is used to dispose of an asset. The table entries should tie to the Board of Examiners Asset Disposal Form disposition options.

- Acquisitions – Not Allowed
- Dispositions – Required
- Changes – Not Allowed
- Adjustments – Required for Removal Adjustments, others vary
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

DISP % – Disposition Percentage is a field used to record the percentage of an asset that is being disposed. During data entry less than 100% input in the field results in a partial disposition and generated transactions to remove partial depreciation and potentially gains and losses.

- Acquisitions – Not Allowed
- Dispositions – Required
- Changes – Not Allowed
- Adjustments – Required for Removal Adjustments, others vary
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

OWNRSHP – The **Ownership** indicator is a table driven field to record the ownership of the asset. The ownership is needed for Statewide reporting, federal property inventory reports, etc.

- Acquisitions – Required
- Dispositions – Optional
- Changes – Not Allowed
- Adjustments – Required for Removal Adjustments, others vary
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

INSRV DT – In Service Date is a field used to place the asset in service for reporting and depreciation expense.

- Acquisitions – Required, except Work In Process
- All Others – Not Allowed

SAL VAL – Salvage Value is a field used when calculating depreciation expense.

- Acquisitions – Optional
- Dispositions – Not Allowed
- Changes – Not Allowed
- Adjustments – Not Allowed
- Depreciation – Not Allowed
- Gains / Losses – Not Allowed

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STATUS – Status Code is a field used to specify if the asset is "in use", "idle", "stored", or "disposed".

- Acquisitions   – Required
- Dispositions   – Required
- Changes   – Optional
- Adjustments   – Required
- Depreciation   – Not Allowed
- Gains / Losses – Not Allowed

LOCAT 2 – Location 2 is an information field used by Agencies to identify the physical location of an asset.

- Acquisitions   – Required
- Dispositions   – Optional
- Adjustments   – Optional
- Depreciation   – Not Allowed
- Gains / Losses – Not Allowed

KEY PROCESSING INFORMATION

REGIS – The **Register Number** is used extensively in the internal working of FAS. The different types of transactions (i.e., Acquisitions, Dispositions, Adjustments, etc.) have different edit requirements, different logic, and are processed differently.

Currently FAS uses the following register types:

- Register 1 - Acquisition (from STARS)

- Register 2 - Acquisition (from FAS)

- Register 3 - Replacement Revaluation

- Register 4 - Gain / Loss / Depreciation Removal

- Register 5 – Disposition

- Register 6 – Depreciation

- Register 7 - Adjustment to Original Amount (230R)

- Register 8 - Non-Financial Change

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- Register A - Current Year Asset Removal

- Register B - Prior Year Asset Removal

- Register C - Add back a property previously Removed

UNIQUE PROCESSING LOGIC BASED ON REGISTER NUMBERS

Register 1 – Acquisition (from STARS)
- Transactions deleted from the FAS Hold file are separated into file DAF.S80.BKUP.FF7A for reporting and audit of deleted items.
- Funding source reconciliation edit
- Funding sources posted to FP
- Acquisition date required
- Acquisition date will default to the transaction acquisition date

Register 2 – Acquisition (from FAS)

- If amount is optional then a zero amount is allowed. This is for transfers when the book value has been fully depreciated to zero.
- Funding source reconciliation edit
- Acquisition date will default to the transaction acquisition date
- Funding sources are posted to the property file

Register 3 – Replacement Revaluation

- Funding source reconciliation edit

Register 4 – Gain / Loss / Depreciation Removal

- Acquisition amount and the state depreciation amount indicators have to be required or optional.
- Funding source reconciliation edit

Register 5 – Disposition

- Skips the acquisition amount edit, if the amount is not entered
- Funding source reconciliation edit
- The disposition percent has to be 1.00 for final disposition and status code must be D
- The disposition date cannot be less that the acquisition date

- Register 7 - Adjustment to Original Amount (230R)

Register 6 – Depreciation

- Depreciation runs when STARS D61 table has Y in the 26th byte of the reference data and the FAS batch run flag is set to "Y" on the System Management Table. Typically, the D61 table is set for FAS depreciation to run the last working day of the month.

Register 7 - Adjustment to Original Amount (230R)

- Allows zero in the ADT Amount field

GENERATED TRANSACTION CODES

Transaction codes